

Port Orford Public Library District

Financial Report for December 2022 (Represents 50% of the Year)

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Port Orford Public Library District
Balance Sheet
As of December 31, 2022

	Dec 31, 22
ASSETS	
Current Assets	
Checking/Savings	
Ownership Account	79.09
Rogue Checking	5,794.75
Rogue Major Repair	10.03
Total Checking/Savings	5,883.87
Other Current Assets	
LGIP-Future MR	10,619.89
LGIP-Gen	156,394.04
Petty Cash	70.00
Total Other Current Assets	167,083.93
Total Current Assets	172,967.80
TOTAL ASSETS	172,967.80
LIABILITIES & EQUITY	172,967.80

**Port Orford Public Library District
Transaction Detail Checking
December 2022**

Type	Date	Num	Name	Memo	Cir	Split	Amount
Rogue Checking							
Check	12/01/2022	12700	Denise, Willms	wages	X	-SPLIT-	(2,773.18)
Check	12/01/2022	12701	Frances, Cheryl	Wages	X	-SPLIT-	(2,137.87)
Check	12/01/2022	12702	Wilson, Anne	Wages	X	-SPLIT-	(1,677.46)
Check	12/01/2022	12703	Cecil Ashdown	Bookkeeping	X	92520 · Prof. Ser-...	(500.00)
Deposit	12/02/2022			Deposit	X	-SPLIT-	449.58
Check	12/02/2022		Amazon.com	supplies & pr...	X	-SPLIT-	(513.27)
Check	12/05/2022		Oregon Department ...	tax	X	90980 · Employer ...	(647.70)
Check	12/05/2022		IRS	tax	X	90980 · Employer ...	(1,342.37)
Check	12/05/2022		PERS	PERS	X	90980 · Employer ...	(1,993.13)
Transfer	12/07/2022			Funds Transfer	X	LGIP-Gen	10,000.00
Check	12/07/2022	12700	City of Port Orford	water	X	96200 · Water & S...	(91.89)
Check	12/07/2022	12701	Ingram Library Servi...	books	X	96020 · Pub.-Adult	(269.30)
Check	12/07/2022	12702	CNA Surety	Bond	X	95500 · Insurance/...	(225.00)
Check	12/13/2022	12707	South Coast Office ...	copier	X	92010 · M & R-Eq...	(91.93)
Check	12/13/2022	12708	Curry Transfer & Re...	Trash	X	96260 · Trash	(51.59)
Check	12/13/2022	12709	Ingram Library Servi...	books	X	96020 · Pub.-Adult	(72.87)
Check	12/21/2022	12715	Curry County Library...	Currier	X	-SPLIT-	(4,210.27)
Check	12/21/2022	12716	Thompson Tree Ser...	Tree Trim		96270 · Landscap...	(600.00)
Check	12/21/2022	12717	LSN	internet		-SPLIT-	(167.85)
Check	12/21/2022	12718	Center Point Large ...	Books		96020 · Pub.-Adult	(49.14)
Check	12/21/2022	12719	Executech	IT		-SPLIT-	(1,142.11)
Check	12/21/2022	12710			X	VOID	0.00
Check	12/21/2022	12711			X	VOID	0.00
Check	12/21/2022	12712			X	VOID	0.00
Check	12/21/2022	12713			X	VOID	0.00
Check	12/21/2022	12714			X	VOID	0.00
Check	12/26/2022		IRS	tax	X	90980 · Employer ...	(16.07)
Check	12/26/2022		Oregon Department ...	tax	X	90980 · Employer ...	(7.96)
Deposit	12/29/2022		Oregon State Library	Deposit	X	10500 · Ready to ...	1,000.00

Total Rogue Checking

TOTAL

(7,131.38)

(7,131.38)

Port Orford Public Library District
Budget vs. Actual 50% FY
 July through December 2022

	Jul - Dec 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Cash Carryover	0.00	76,500.00	(76,500.00)	0.0%
Grants				
10500 · Ready to Read Grant	0.00	1,000.00	(1,000.00)	0.0%
10530 · Grants	0.00	3,000.00	(3,000.00)	0.0%
Total Grants	0.00	4,000.00	(4,000.00)	0.0%
Local Receipts				
30533 · Int. Earned-Cty, Chg, LGIP	964.62	800.00	164.62	120.6%
31500 · Library Services	1,199.66	3,000.00	(1,800.34)	40.0%
31505 · Room Rental	662.30	1,500.00	(837.70)	44.2%
32500 · Gifts, Donations, Friends	15,017.18	12,500.00	2,517.18	120.1%
Total Local Receipts	17,843.76	17,800.00	43.76	100.2%
Other Income	266.93	9,556.00	(9,289.07)	2.8%
Taxes				
00500 · Taxes-Current Year	148,196.16	157,436.00	(9,239.84)	94.1%
01000 · Taxes-Prior Years	3,080.56	3,500.00	(419.44)	88.0%
Total Taxes	151,276.72	160,936.00	(9,659.28)	94.0%
Total Income	169,387.41	268,792.00	(99,404.59)	63.0%
Gross Profit	169,387.41	268,792.00	(99,404.59)	63.0%
Expense				
Interfund Transfers-Expense	0.00	0.00	0.00	0.0%
99230 R · F&M Account				
Total Interfund Transfers-Expense	0.00	0.00	0.00	0.0%
Materials & Services				
91200 · Training & Meetings	0.00	1,000.00	(1,000.00)	0.0%
91300 · Membership Dues	892.25	800.00	92.25	111.5%
92010 · M & R-Equipment	943.59	1,500.00	(556.41)	62.9%
92030 · M & R-Building	862.00	3,000.00	(2,138.00)	28.7%
92510 · Prof. Ser.-Audit	0.00	9,000.00	(9,000.00)	0.0%
92520 · Prof. Ser.-Accountant	3,000.00	6,000.00	(3,000.00)	50.0%
92526 · Prof. Ser.-Computer IT	3,153.14	6,000.00	(2,846.86)	52.6%
92530 · Prof. Ser.-Custodian	3,125.00	7,500.00	(4,375.00)	41.7%
93000 · Postage & Freight	2,439.38	3,000.00	(560.62)	81.3%
93510 · Leg. Req.-Adv & Election	0.00	500.00	(500.00)	0.0%
94010 · Supplies-Library	2,315.92	4,000.00	(1,684.08)	57.9%
94503 · Programs-Children	390.02	1,500.00	(1,109.98)	26.0%
94505 · Programs-Adults	624.84	1,300.00	(675.16)	48.1%
94540 · Ready to Read Grant	0.00	1,000.00	(1,000.00)	0.0%
94541 · Grant Funds	0.00	3,000.00	(3,000.00)	0.0%

	Jul - Dec 22	Budget	\$ Over Budget	% of Budget
94550 · Internet	1,180.97	2,000.00	(819.03)	59.0%
95500 · Insurance/Bonds	779.30	8,000.00	(7,220.70)	9.7%
96020 · Pub.-Adult	3,297.69	6,500.00	(3,202.31)	50.7%
96030 · Pub.-Children	953.64	1,500.00	(546.36)	63.6%
96040 · Pub.-Mag./Papers	108.00	500.00	(392.00)	21.6%
96050 · Pub.-Audio/Visual	221.96	500.00	(278.04)	44.4%
96055 · Pub.-Electronic Materials	545.00	1,900.00	(1,355.00)	28.7%
96060 · Cat. Software	1,228.77	1,900.00	(671.23)	64.7%
96100 · Equipment	669.85	1,000.00	(330.15)	67.0%
96200 · Water & Sewer	628.85	1,800.00	(1,171.15)	34.9%
96250 · Electricity	5,918.61	11,000.00	(5,081.39)	53.8%
96260 · Trash	276.00	700.00	(424.00)	39.4%
96270 · Landscape Maintenance	600.00	500.00	100.00	120.0%
96500 · Other	0.00	2,100.00	(2,100.00)	0.0%
Total Materials & Services	34,154.78	89,000.00	(54,845.22)	38.4%
Personnel Services				
90110 · Librarian	19,999.98	40,000.00	(20,000.02)	50.0%
90120 · Library Staff	24,959.34	51,480.00	(26,520.66)	48.5%
90980 · Employer Cost	14,526.49	30,000.00	(15,473.51)	48.4%
Total Personnel Services	59,485.81	121,480.00	(61,994.19)	49.0%
Total Expense	93,640.59	210,480.00	(116,839.41)	44.5%
Net Ordinary Income	75,746.82	58,312.00	17,434.82	129.9%
Other Income/Expense				
Other Expense				
99100 · Oper. Contingency	0.00	2,000.00	(2,000.00)	0.0%
99900 · Unapp. End. Bal./Res.	0.00	56,312.00	(56,312.00)	0.0%
Total Other Expense	0.00	58,312.00	(58,312.00)	0.0%
Net Other Income	0.00	(58,312.00)	58,312.00	0.0%
Net Income	75,746.82	0.00	75,746.82	100.0%

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Port Orford Public Library District
Profit & Loss
 July through December 2022

	Jul - Dec 22
Ordinary Income/Expense	
Income	
Local Receipts	
30533 · Int. Earned-Cty, Chg, LGIP	964.62
31500 · Library Services	1,199.66
31505 · Room Rental	662.30
32500 · Gifts, Donations, Friends	15,017.18
Total Local Receipts	17,843.76
Other Income	266.93
Taxes	
00500 · Taxes-Current Year	148,196.16
01000 · Taxes-Prior Years	3,080.56
Total Taxes	151,276.72
Total Income	169,387.41
Gross Profit	169,387.41
Expense	
Materials & Services	
91300 · Membership Dues	892.25
92010 · M & R-Equipment	943.59
92030 · M & R-Building	862.00
92520 · Prof. Ser.-Accountant	3,000.00
92526 · Prof. Ser.-Computer IT	3,153.14
92530 · Prof. Ser.-Custodian	3,125.00
93000 · Postage & Freight	2,439.38
94010 · Supplies-Library	2,315.92
94503 · Programs-Children	390.02
94505 · Programs-Adults	624.84
94550 · Internet	1,180.97
95500 · Insurance/Bonds	779.30
96020 · Pub.-Adult	3,297.69
96030 · Pub.-Children	953.64
96040 · Pub.-Mag./Papers	108.00
96050 · Pub.-Audio/Visual	221.96
96055 · Pub.-Electronic Materials	545.00
96060 · Cat. Software	1,228.77
96100 · Equipment	669.85
96200 · Water & Sewer	628.85
96250 · Electricity	5,918.61
96260 · Trash	276.00
96270 · Landscape Maintenance	600.00
Total Materials & Services	34,154.78
Personnel Services	
90110 · Librarian	19,999.98
90120 · Library Staff	24,959.34
90980 · Employer Cost	14,526.49
Total Personnel Services	59,485.81
Total Expense	93,640.59
Net Ordinary Income	75,746.82
Net Income	75,746.82